

IC 4-35-3

Chapter 3. General Provisions

IC 4-35-3-1

Shipments of slot machines

Sec. 1. All shipments of slot machines to licensees in Indiana, the registering, recording, and labeling of which have been completed by the manufacturer or dealer in accordance with 15 U.S.C. 1171 through 15 U.S.C. 1178, are legal shipments of gambling devices into Indiana.

As added by P.L.233-2007, SEC.21.

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Exemption from provisions

Sec. 2. Under 15 U.S.C. 1172, approved January 2, 1951, the state of Indiana, acting by and through elected and qualified members of the general assembly, declares that the state is exempt from 15 U.S.C. 1172.

As added by P.L.233-2007, SEC.21.

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Local authority preempted; local taxes prohibited; local development agreements prohibited

Sec. 3. (a) This section does not apply to real or personal property taxes imposed by a local taxing unit.

(b) Local governmental authority concerning all matters relating to the gambling games at racetracks conducted under this article is preempted by the state under this article.

(c) No tax or fee, except as provided in this article, shall be assessed or collected from a permit holder by a political subdivision having the power to assess or collect a tax or fee. This section does not prohibit the assessment and levying of property taxes otherwise authorized by law or the imposing of a special assessment (including a ditch or drainage assessment, Barrett Law assessment, improvement assessment, sewer assessment, or sewage assessment) otherwise authorized by law to be imposed on property to be benefitted by an improvement.

(d) A political subdivision may not enter an agreement with a permit holder that requires any financial commitments from the permit holder that are in addition to the fees and taxes imposed under this article.

As added by P.L.233-2007, SEC.21.

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Legislative intent

Sec. 4. This article will maintain the public's confidence and trust through:

- (1) comprehensive law enforcement supervision; and
- (2) the strict regulation of facilities, persons, associations, and gambling games at racetracks under this article.

As added by P.L.233-2007, SEC.21.